

EXHIBIT 5

1. Tables for Figuring Amount Exempt from Levy on Wages, Salary, and Other Income—Forms 668-W(c), and 668-W(c)(DO)

Publication 1494, shown below, provides tables that show the amount of an individual's income that is exempt from a notice of levy used to collect delinquent tax in 2007. (Amounts are for each pay period.)

2007

Filing Status: Single							Filing Status: Married Filing Joint Return (and Qualifying Widow(er)s)						
Pay Period	Number of Exemptions Claimed on Statement						Pay Period	Number of Exemptions Claimed on Statement					
	1	2	3	4	5	6		1	2	3	4	5	6
Daily	33.65	46.73	59.81	72.88	85.96	99.04	Daily	54.23	67.31	80.38	93.46	106.54	119.62
Weekly	168.27	233.65	299.04	364.42	429.81	495.19	Weekly	271.15	336.54	401.92	467.31	532.69	598.08
Biweekly	336.54	467.31	598.08	728.85	859.62	990.38	Biweekly	542.31	673.08	803.85	934.62	1065.38	1196.15
Semimonthly	364.58	506.25	647.92	789.58	931.25	1072.92	Semimonthly	587.50	729.17	870.83	1012.50	1154.17	1295.83
Monthly	729.17	1012.50	1295.83	1579.17	1862.50	2145.83	Monthly	1175.00	1458.33	1741.67	2025.00	2308.33	2591.67

Filing Status: Unmarried Head of Household							Filing Status: Married Filing Separate Return						
Pay Period	Number of Exemptions Claimed on Statement						Pay Period	Number of Exemptions Claimed on Statement					
	1	2	3	4	5	6		1	2	3	4	5	6
Daily	43.27	56.35	69.42	82.50	95.58	108.65	Daily	33.65	46.73	59.81	72.88	85.96	99.04
Weekly	216.35	281.73	347.12	412.50	477.88	543.27	Weekly	168.27	233.65	299.04	364.42	429.81	495.19
Biweekly	432.69	563.46	694.23	825.00	955.77	1086.54	Biweekly	336.54	467.31	598.08	728.85	859.62	990.38
Semimonthly	468.75	610.42	752.08	893.75	1035.42	1177.08	Semimonthly	364.58	506.25	647.92	789.58	931.25	1072.92
Monthly	937.50	1220.83	1504.17	1787.50	2070.83	2354.17	Monthly	729.17	1012.50	1295.83	1579.17	1862.50	2145.83

2. Table for Figuring Additional Exempt Amount for Taxpayers at Least 65 Years Old and / or Blind

Filing Status	*	Additional Exempt Amount			
		Daily	Weekly	Biweekly	Monthly
Single or Head of Household	1	5.00	25.00	50.00	54.17
	2	10.00	50.00	100.00	108.33
	3	15.00	75.00	150.00	162.50
	4	20.00	100.00	200.00	216.67
Any other Filing Status	1	4.04	20.19	40.38	43.75
	2	8.08	40.38	80.77	87.50
	3	12.12	60.58	121.15	131.25
	4	16.15	80.77	161.54	175.00

* ADDITIONAL STANDARD DEDUCTION claimed on Parts 3, 4, and 5 of levy.

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Examples

These tables show the amount exempt from a levy on wages, salary, and other income. For example:

1. A single taxpayer who is paid weekly and claims three exemptions (including one for the taxpayer) has \$299.04 exempt from levy.

2. If the taxpayer in number 1 is over 65 and writes 1 in the ADDITIONAL STANDARD DEDUCTION space on Parts 3, 4, and 5 of the levy, \$324.04 is exempt from this levy (\$299.04 plus \$25.00).

3. A taxpayer who is married, files jointly, is paid biweekly, and claims two exemptions (including one for the taxpayer) has \$673.08 exempt from levy.

4. If the taxpayer in number 3 is over 65 and has a spouse who is blind, this taxpayer should write 2 in the ADDITIONAL STANDARD DEDUCTION space on Parts 3, 4, and 5 of the levy. Then, \$753.85 is exempt from this levy (\$673.08 plus \$80.77).